

Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

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Listing of Claims:

1. – 11. (canceled)
12. (currently amended) A method for manufacturing a single pole type magnetic write head, comprising the steps of:
 - forming a groove on an inorganic insulating layer;
 - forming a magnetic layer serving as a main pole of the write head in the groove; and
 - forming a recess in the magnetic layer on ~~the-a~~ trailing side of ~~the-an~~ air bearing surface thereof.
13. (original) The method for manufacturing a single pole type magnetic head according to claim 12, wherein the recess is formed by ion milling.
14. (currently amended) The method for manufacturing a single pole type magnetic head according to claim 12, wherein the recess is formed by removing a part of the magnetic layer with ~~any method of~~ any one of the following methods of CMP, acid treatment, RIE, and milling.

15. (previously presented) The method for manufacturing a single pole type magnetic head according to claim 12, wherein the step of forming the groove on the inorganic insulating layer includes a step of forming a resist pattern on the inorganic insulating layer and the step of performing etching using the resist pattern as a mask.

16. – 17. (canceled)

18. (previously presented) A method for manufacturing a single pole type magnetic head according to claim 12, wherein an outline of said magnetic layer, after said recess has been formed, has a first line segment and a second line segment, and the second line segment has one or more points closer to the first line segment than opposite ends of the second line segment.

19. – 21. (canceled)